

## PLANO CITY COUNCIL

**WILL CONVENE INTO EXECUTIVE SESSION AT 5:00 P.M. ON FEBRUARY 27, 2012, FOLLOWED BY THE PRELIMINARY OPEN MEETING IN THE PLANO MUNICIPAL BUILDING, 1520 K AVENUE, IN COMPLIANCE WITH VERNON'S TEXAS CODES ANNOTATED, GOVERNMENT CODE CHAPTER 551 (OPEN MEETINGS ACT), AS FOLLOWS:**

**Mission Statement: The mission of the City of Plano is to provide outstanding services and facilities, through cooperative efforts with our citizens, that contribute to the quality of life in our community.**

### EXECUTIVE SESSION

- |      |   |           |         |
|------|---|-----------|---------|
| I.   | Legal Advice<br>Respond to questions and receive legal advice on agenda items   | Wetherbee | 5 min.  |
| II.  | Economic Development<br>Discuss a financial offer or other incentive to a business prospect to locate, stay, or expand in Plano and consider any commercial and financial information from the business prospect. | Bane      | 10 min. |
| III. | Real Estate<br>- Sale of Excess Right-of-way<br>- Acquisition of Downtown Park Land   | Turner    | 15 min. |
| IV.  | Personnel<br>Appointment of Municipal Judges  | Stevenson | 10 min. |

### PRELIMINARY OPEN MEETING

- |      |  |           |         |
|------|--|-----------|---------|
| I.   | Consideration and action resulting from Executive Session discussion | Council   | 5 min.  |
| II.  | Discussion and Direction re The Arts Center of North Texas           | Glasscock | 10 min. |
| III. | Report re Backflow Process   | Cosgrove  | 10 min. |

IV.	Discussion and Direction re Appointment Criteria for Heritage Commission and Community Relations Commission	Jarrell	10 min.
V.	Discussion and Direction re Temporary Sign Ordinance - Sail Banners	Mata	10 min.
VI.	Comprehensive Monthly Financial Report	Tacke	10 min.
VII.	Council items for discussion/action on future agendas	Council	5 min.
VIII.	Consent and Regular Agenda	Council	5 min.

**In accordance with the provisions of the Open Meetings Act, during Preliminary Open Meetings, agenda items will be discussed and votes may be taken where appropriate.**

***Municipal Center is wheelchair accessible. A sloped curb entry is available at the main entrance facing Avenue L, with specially marked parking spaces nearby. Access and special parking are also available on the north side of building. The Council Chamber is accessible by elevator to the lower level. Requests for sign interpreters or special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 972-941-7120.***

RESOLUTION NO. 65-2-12

A RESOLUTION OF THE ARTS CENTER OF NORTH TEXAS RECOMMENDING  
THE REORGANIZATION AND "SPIN OFF" AS AN INDEPENDENT 501(C)(3) NON  
PROFIT ORGANIZATION FOR THE PURPOSE OF CONSTRUCTING AND  
OPERATING A PERFORMING ARTS CENTER; AND PROVIDING AN  
EFFECTIVE DATE.

WHEREAS, the Arts Center of North Texas is organized for the purpose of aiding, assisting, and acting on behalf of the cities of Allen, Frisco and Plano, Texas, by financing, constructing, owning, furnishing, managing and operating performing and visual cultural arts facilities; and,

WHEREAS, it is the desire of the Arts Center of North Texas to keep the regional vision of a performing arts facility in place, reorganize the entity to operate more effectively and to build and operate a performing arts center; and,

WHEREAS, the Arts Center of North Texas desires to preserve the significant assets donated by the communities and honor the many dedicated donors, volunteers and supporters of the project by pursuing the vision of a state of the art regional performing arts center ; and,

WHEREAS, it is the intent of the Arts Center of North Texas to accomplish this goal by reorganizing as an independent 501(c)(3) non-profit organization to position the organization to effectively promote a public/private partnership for the purpose of constructing, owning and operating a performing arts center; and,

WHEREAS, the Arts Center of North Texas is currently a Texas local government corporation, jointly owned and governed by a multi- party Interlocal Agreement between the cities of Allen, Frisco and Plano, Texas.

**NOW, THEREFORE, BE IT RESOLVED BY THE ARTS CENTER OF NORTH TEXAS,, THAT:**

**SECTION 1.** The Arts Center of North Texas hereby recommends to the cities of Allen, Frisco and Plano, that the organization transition and reorganize as a separate independent 501(c)(3) non-profit organization.

**SECTION 2.** The Arts Center of North Texas also recommends that the assets of the organization remain with the reorganized entity; including all donations, land, and intellectual material, including drawings and plans, to be used to implement the continuing vision of constructing, owning and operating a performing arts center.

**SECTION 3.** This Resolution shall be effective immediately upon its passage.

**DULY PASSED AND APPROVED BY THE ARTS CENTER OF NORTH TEXAS, ON THIS THE**  
**10<sup>th</sup> DAY OF February 2012.**

APPROVED:

  
Bobby J. Baggett, President

ATTEST:

  
Betty Bell Jones, Vice President (Acting Secretary)

February 21, 2012

**MEMO**

**TO:** Bruce D. Glasscock, City Manager  
Frank F. Turner, Deputy City Manager

**FROM:** Phyllis M. Jarrell, Director of Planning

**SUBJECT:** Qualifications for Appointment to Boards and Commissions

At a City Council meeting last fall, Councilwoman Davidson had questions about the different qualifications for appointments to boards and commissions that make recommendations on grant funding. The appointment criteria set forth in the Code of Ordinances for the Cultural Affairs Commission states that "...no members of the commission shall have served on the board of an affected cultural affair organization, agency or group for the previous twelve (12) months." There is no similar requirement for appointment to the Heritage Commission and the Community Relations Commission, both of which provide recommendations on various grants.

Staff surveyed the members of the Community Relations Commission and the Heritage Commission concerning membership on affected boards. At that time no one was serving on a board who presently receives funding from the city's grant programs. However, in the past commissioners have themselves been active board members or have had spouses serving on agency boards. The commissioners have abstained from discussion and consideration of grant requests when appropriate.

Some issues that were raised through the survey:

- Commissioners who presently serve or have served on non-profit boards bring valuable experience in terms of understanding how non-profits work and the challenges of compliance with grant guidelines.
- The Heritage Commission typically considers grant applications from 4-5 non-profits; the Community Relations Commission considers applications from over 40 area non-profits. A one-year disqualification period could eliminate many desirable appointees who would bring needed experience and perspective to the commission.
- A commissioner might have previously served on the board of a non-profit who submits a first-time grant application. A procedure to address this situation, whether it is resignation from the board or abstaining from discussion and voting, should be developed.

With City Council's direction, we will bring back amendments to the Code of Ordinances to formalize any changes to board and commission appointments.

Please let me know if you have questions or need additional information.

**XC:** Tina Firgens, Planning Manager  
Christina Day, Community Services Manager



## Building Inspections Department

Date: February 13, 2012  
To: Bruce Glasscock, City Manager  
Frank F. Turner, Deputy City Manager  
From: Selso Mata, Chief Building Official  
Subject: **Sail Banners – Temporary Signage**

Recently staff has noticed an increase in the use, size, number, and location of sail banner sign types.

Sail Banners are feather shaped flags that are mounted on a flexible pole. Many businesses find them advantageous due to their ease of use, quick installation and ability to locate near strips of ground near or adjacent a street. Sail banners display various advertising messages for promotional events and are always visible in non-windy or windy conditions. They are durable and usually composed of a polyester material.

Sail banners are allowed with a promotional sign permit which includes wall banners, flags, pennants, streamers, balloons, and inflatable signs. These sign types are for events of limited duration and not permanently installed or attached to the ground or building. Promotional signs are allowed for two (2), two-week periods each calendar year per business. Businesses are aware of necessary permits but currently experience no limits on the number or size of sail banners as a part of their promotional signage.

Staff suggests modifications to the Code of Ordinances for Temporary Signs concerning the use of sail banner sign types.

City Council may wish to eliminate the use of Sail Banner sign types altogether. This option would eliminate sail banner signs but continue the allowance of wall banners, flags, pennants, streamers, balloons, and inflatable signs.

Reasons for sail banner elimination:

- Signs are unattractive
- Signs could negatively impact visibility of roadside traffic safety signs including speed limit, curve warnings, etc.
- Signs can be improperly placed in the right of way
- Signs create a picket fence effect blocking visibility at intersections
- Signs distract from well-designed permanent signage

An alternate option would be to amend the sign ordinance to properly regulate requirements by which a sail banner can be placed per business.

Items for sail banner consideration:

- Establish number, size, and spacing requirements
- Establish approximate distance to right of way
- Establish material durability and quality

Staff seeks direction concerning the use of this sign type.

Please let me know if you need additional information or have questions.



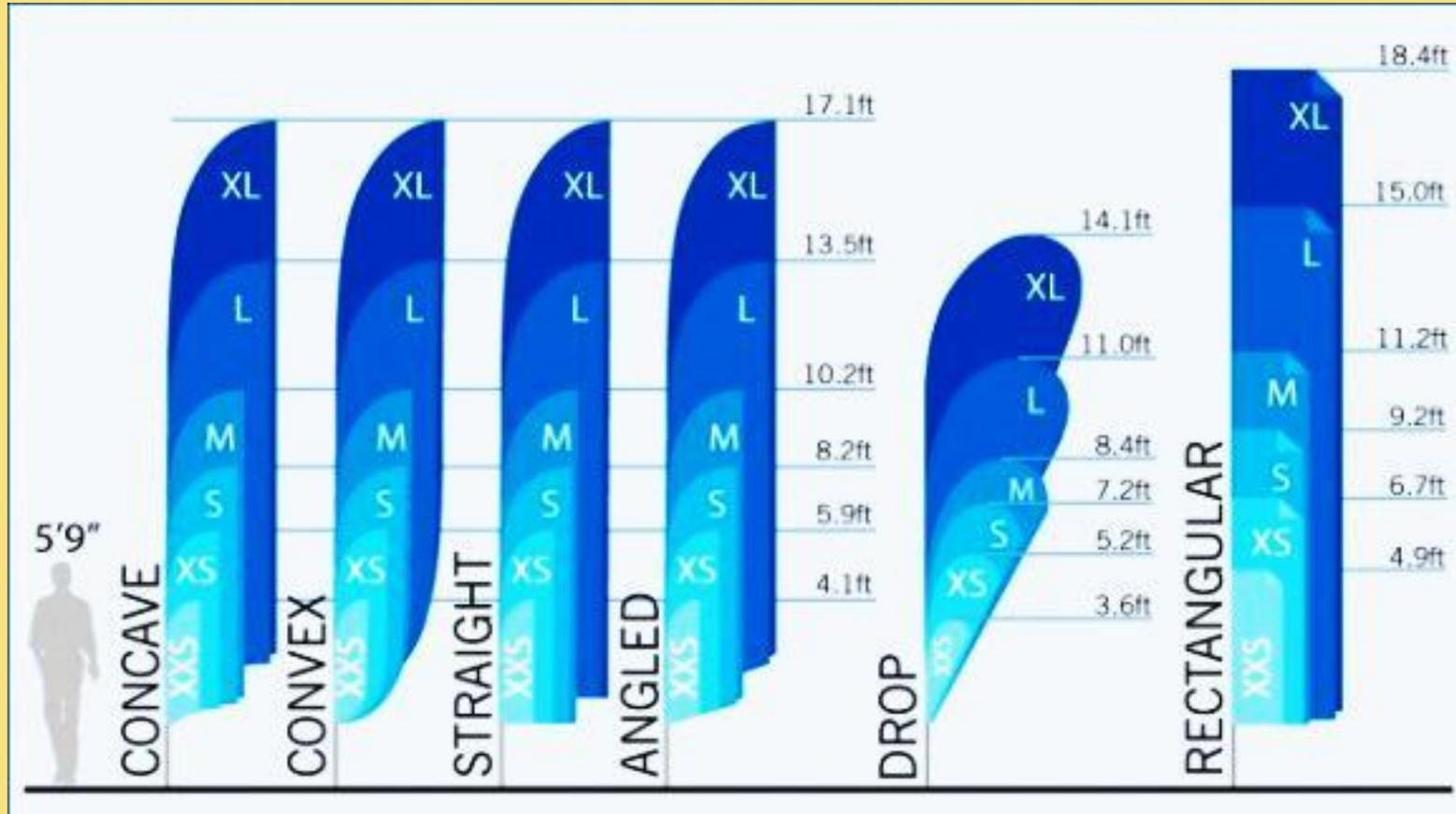
## SAIL BANNER SIGNS

# WHAT ARE SAIL BANNERS?

- Feather shaped flags - open and visible in non windy or windy conditions. Usually polyester and durable.
- Allowed with promotional sign permits including wall banners, flags, pennants, streamers, balloons, and inflatable signs.
- Promotional signs are allowed for two (2), two-week periods each calendar year per business.



# SAIL BANNER SIZES



# SAIL BANNER TYPES



# SAIL BANNERS





# ○ Questions



# COMPREHENSIVE MONTHLY FINANCIAL REPORT

January 2012



# ABOUT THIS REPORT

The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Financial Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness of the City's financial positions and economic activity.

This report is comprised of five sections:

1. The **Financial Analysis** reports the performance of the major operating funds of the City. Narrative disclosures are used to highlight any significant changes or fluctuations.
  - 1A. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.
2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
3. The **Investment Report** provides a description of investment activity during the month and a summary of interest earnings.
4. The **Quarterly Hotel/Motel Report** provides a summary of Hotel/Motel tax collections during the previous fiscal quarter, as well as comparisons and analyses of tax receipts and occupancy data from the two fiscal years preceding.

We would like to acknowledge those responsible for this report: Heather Potyok for the Financial Summary; Amy Anderson for the Economic Analysis Report and Myra Conklin for the Investment Report.

The CMFR is intended to provide our audience with a timely, unique, and informative document. Please provide us with any comments or suggestions you may have and should you desire additional information, feel free to contact my office.



Denise Tacke  
Director of Finance  
P.O. Box 860358  
Plano, TX 75006-0358  
972-941-7135



## **SECTION 1**

### **FINANCIAL ANALYSIS**

#### **City of Plano Comprehensive Monthly Financial Report**

This report is designed for internal use and does not include all the funds and accounts included in the City of Plano's operations. For a complete report, refer to the City of Plano Comprehensive Annual Financial Report, available on the City of Plano's website and through the City's Finance Department.

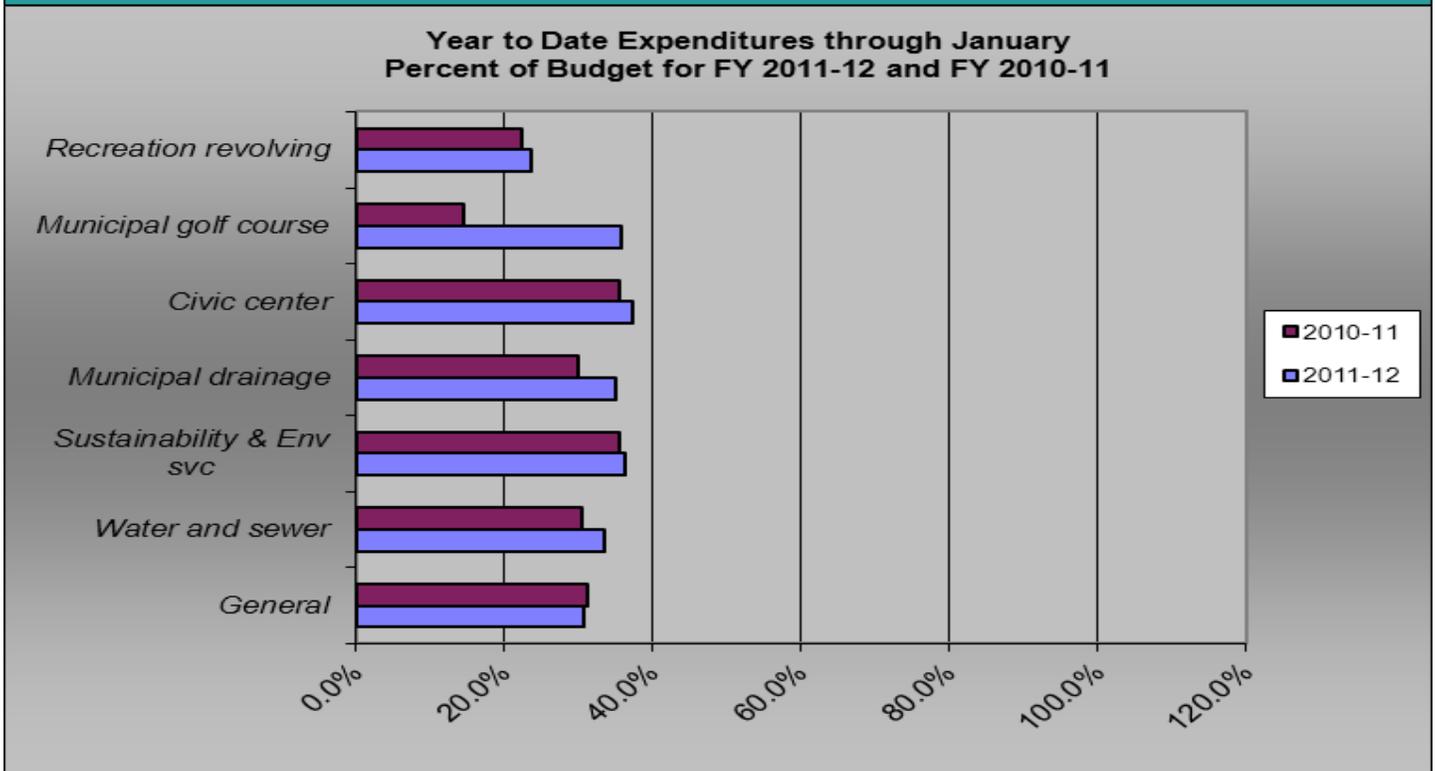
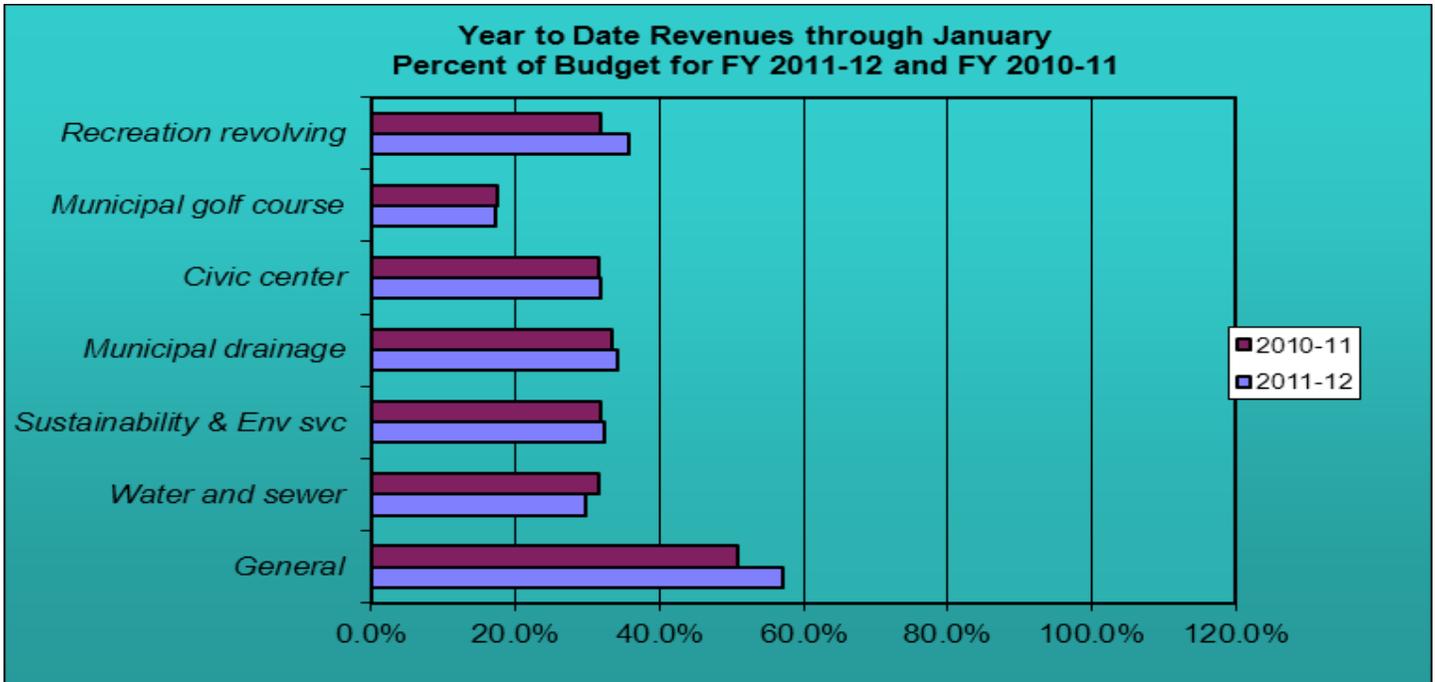
# REPORT NOTES JANUARY 2012

The information represented in this report provides a summary of the General Fund and Business-type revenues and expenses which offers readers an overview of the City of Plano's finances.

This section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that beginning fund balances in all funds are subject to final audit adjustments.

The graphs below represent year to date revenues and expenses as a percent of the budget comparing the current and prior fiscal years.

## HIGHLIGHTS OF FUND VARIANCES



# REPORT NOTES CONTINUED

## JANUARY 2012

### FINANCIAL HIGHLIGHTS

#### GENERAL FUND VARIANCES

##### Revenues

- Sales tax revenues increased from the prior year by \$4,278,142, primarily as a result of positive audit adjustments of \$3.8 million in the current year.
- Ad valorem tax revenues increased \$6,240,935 due an increase in the tax levy which is a result of an increase in property values.
- Court fine revenues are \$393,624 higher due to an increase in citation filings in addition to an increased effort in collections.
- Interest income increased \$115,350 due to a stabilization of rates in the current year.
- Rental registration fee revenues increased \$178,055 as a result of timing of payments due to a change in the due date. The amendment to the ordinance changed the due date from June 30<sup>th</sup> to October 31<sup>st</sup>.
- Electric franchise revenues increased \$344,483 primarily due to timing of payments received.
- Ambulance service revenue increased \$351,345 due to a new ambulance billing provider performing billing and collection services.
- Miscellaneous non-departmental revenues increased \$184,882 primarily due to new contractual payments related to the Ridgeview Ranch Golf Club.
- Building permit revenues are higher by \$173,352 primarily due to larger value projects in the current year.
- Cable television franchise revenues increased \$441,413 due to timing.
- Athletic league participant fees increased \$81,705 as a result of timing of payments by various sports organizations for services provided by the Parks and Recreation Department coupled with a change in the fee structure effective January 1, 2011.
- Membership card fees increased \$97,811 due to the re-opening of Carpenter Park Recreation Center following the renovation.
- Interlocal radio system revenue increased \$106,785 due to timing.
- Recreation user fees decreased \$99,978 due to a change in fee structure as of January 1, 2011 resulting in no fees for resident teams and non-resident teams paying \$72.00 per team in user fees.
- Gas franchise revenues decreased \$462,091 due to a surplus of natural gas resulting in lower prices.

##### Expenditures

- Municipal garage charges and property damage charges for the Police Department increased \$65,691 due to increased fuel costs in addition to higher maintenance costs on equipment.
- Expenditures and encumbrances for janitorial services increased \$587,978 primarily due to the expiration of the contract in March 2011 and timing of encumbrances.
- Library costs and encumbrances for books decreased \$291,166 due to the timing of purchase orders, while costs and encumbrances for non-print media increased \$110,164 as a result of an increased emphasis on building the DVD collection and the PlayAway collection.
- Non-departmental insurance costs related to reimbursable unemployment benefits increased \$64,195 due to timing of payments.
- PC (personal computer) replacement charges increased \$140,370 as a result of PC replacement charges not being charged to departments in the prior year as a longer warranty on the personal computers (PCs) lengthened the replacement cycle from three to four years, alleviating the annual departmental PC replacement expenditure for 2010-11.
- Contract costs for signs and markings increased \$73,769 due to the timing of the contractor installing additional buttons and thermoplastic devices in the current year.
- Personnel services decreased \$247,952 from the prior year primarily due to the timing of the final September 2011 payroll and year-end accrual entries. The first October 2010 payroll had only four days that related to September activity while the first October 2011 payroll had five days that related to September activity.

# REPORT NOTES CONTINUED

## JANUARY 2012

- Costs associated with ammunition in the Police Department decreased \$106,706. Ammunition is procured on an "as needed basis."
- Electric payments decreased \$208,620 due to timing of the year-end accrual figures.
- Contract costs for the Arts of Collin County decreased \$114,750 as the City is no longer paying operations and maintenance costs.
- Replacement charges decreased \$86,975 due to an extension of large rolling stock and equipment purchase cycles to reduce the cost impact to the General Fund.
- Maintenance costs for signs and markings decreased \$42,093 due to fewer materials purchased in the current year.
- The Park and Recreation Administration Fund reimbursed the Golf Course fund \$75,306 for golf course renovations in the prior year.
- Medical and surgical expenses for the Fire Department decreased \$67,749 due to timing of orders based on service requirements during the year.

### BUSINESS-TYPE VARIANCES

#### Water and Sewer

Water revenues declined \$1,305,355 due to the extreme drought situation and water restrictions. Sewer revenues increased \$77,241 due to timing. Interest income increased \$73,434 due to the stabilization of rates in the current year. Expenses and encumbrances for the fixed network meter reading system increased \$3,657,094 due to an increase in the number of meters installed and the related costs. Contract costs for utility engineering increased \$278,982 due to a 2011 Water Quality Study. Contractual payments to North Texas Municipal Water District (NTMWD) increased \$863,269. Land contract costs increased \$107,250 due to a contract in place to complete the exterior work on the Environmental Education Complex related to dirt, hardscape, irrigation, and landscape preparation. The Water and Sewer Fund was reimbursed \$130,000 by the Environmental Waste Services Fund for a split rail fence. Costs and encumbrances for water meters decreased \$94,843 due to timing of water meter installations. Electric payments decreased \$165,915 due to a decreased demand on the pump station due to the imposed water restrictions.

#### Environmental Waste Services

Commercial solid waste revenues are \$358,486 higher primarily due to an increase in collection fees, disposal volumes and timing of collections. Commercial solid waste revenues are the City's portion of the waste and disposal fees collected by Allied Waste, the City's waste disposal contractor. Recycling revenues increased \$25,496 primarily due to an increase in prices. Revenues related to the sale of compost increased \$86,484 due to the addition of new customers. Minor apparatus costs of \$24,206 related to the Environmental Education Complex were transferred from the Environment Waste Services Fund to the Water and Sewer Fund in the prior year. Plano's percentage of contractual payments to NTMWD decreased \$106,565 due to a credit issued in the current year for a decline in actual usage for the previous fiscal year. Payment is based on allocation of tonnage between member cities. Municipal garage and property damage charges increased \$178,629 due to increased fuel costs. The Environmental Waste Services Fund reimbursed the Water and Sewer Fund \$130,000 for a split rail fence. Non-capital hardware costs of \$27,342 are due to the DriveCam program being funded at the department level in the current year. Temporary labor costs increased \$25,915 due to budget modifications. Current year rolling stock expenses include \$72,524 for an additional rear-end loader vehicle for the collection of yard trimmings.

# REPORT NOTES CONTINUED

## JANUARY 2012

### **Municipal Drainage**

The addition of drainage charges to Parks Department accounts beginning in November 2010 resulted in an increase in Municipal Drainage revenues of \$20,994. Interest income increased \$15,710 due to the stabilization of rates in the current year. Maintenance cost for curb repair and concrete related to items such as rebar, saw blades, dowel pins, and lumber increased \$22,381 due to timing of purchase orders. Increased maintenance agreement costs of \$96,551 are due to timing. Contract costs for engineering increased \$31,008 primarily due to additional funds for the Integrated Storm Water Management (ISWM) Based Program that the City is required to develop by the Environmental Protection Agency (EPA). Contract costs related to street sweeping and mowing services decreased \$95,495 due to budget reductions. Prior year encumbrances of \$39,500 for land improvement costs relate to pond restoration and silt removal from three park ponds.

### **Civic Center**

New client sales in the current year included food and beverage service but did not require audio-visual equipment. This resulted in an increase of \$49,198 in food and beverage sales and a decrease in equipment rental revenues of \$28,068. Hotel/motel tax revenues increased \$146,159 primarily due to fewer delinquent hotels in the current period. Interest income increased \$8,920 due to a stabilization of rates in the current year. Electric payments decreased \$31,201 due to timing of payments. Grant awards in support of Historic Preservation and the Cultural Arts are based on a fixed percentage of actual hotel/motel tax receipts. Historic Preservation and Cultural Arts grant awards increased \$46,818 and \$45,618, respectively, primarily due to an increase in actual hotel/motel tax revenues for the current year. Personnel costs increased \$40,500 due to a 2% across the board pay increase effective September 26, 2011. Contract costs for an outside advertising agency increased \$17,667 for the utilization of an outside advertising agency to compile a strategic media plan to promote Plano as a tourism and meeting destination for overnight visitors.

### **Golf Course**

The Golf Course was closed for renovation during most of October and opened on October 31<sup>st</sup> in the current year. Pecan Hollow Golf Course was closed 41 days in the current year, and year to date rounds played are up by 5,580. In the prior year, the Golf Course closed for renovations in November and revenues totaled \$65,580 prior to the closure. Current year revenue totaled \$165,583. Personnel services increased \$87,211 due to the golf course being fully staffed. The Park and Recreation Administration Fund and the Golf Course Renovation Fund reimbursed the Golf Course fund \$101,245 for golf course renovations in the prior year. Increased software costs of \$6,749 relate to a new on-line tee time reservation system.

### **Recreation Revolving**

Recreation fee revenue increased \$144,319 due to Carpenter Recreation Center re-opening after a six month renovation project. Carpenter Recreation Center re-opened August 5, 2011. Professional contract costs for printing of the Leisure Guide increased \$73,700 due to timing. Maintenance agreement costs decreased \$52,064 due to timing of the payment for class registration software system and servers.



## **SECTION 1A**

### **FINANCIAL SUMMARY**

**City of Plano  
Comprehensive Monthly Financial Report**

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011, AND 2010  
GENERAL FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>4 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index *</b>
<b>REVENUES:</b>					
<b>Ad valorem tax</b>	2012	\$ 78,254,045	63,642,575	81.3%	243.98
	2011	76,291,685	57,401,640	75.2%	225.72
	2010	82,436,251	60,605,354	73.5%	220.55
<b>Sales tax</b>	2012	57,012,269	26,519,965	46.5%	139.55
	2011	57,012,269	22,241,823	39.0%	117.04
	2010	57,821,890	20,910,950	36.2%	108.49
<b>Other revenue</b>	2012	49,654,414	18,359,597	37.0%	110.92
	2011	49,822,530	16,595,558	33.3%	99.93
	2010	<u>49,997,631</u>	<u>13,754,207</u>	27.5%	82.53
<b>TOTAL REVENUE</b>	2012	184,920,728	108,522,137	58.7%	176.06
	2011	183,126,484	96,239,021	52.6%	157.66
	2010	<u>190,255,772</u>	<u>95,270,511</u>	50.1%	150.22
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>					
<b>Current operating</b>	2012	\$ 195,269,133	59,473,674	30.5%	91.37
	2011	196,031,891	59,156,251	30.2%	90.53
	2010	197,663,823	61,353,655	31.0%	93.12
<b>Capital outlay</b>	2012	1,000,000	925,598	92.6%	277.68
	2011	1,026,000	1,093,745	106.6%	319.81
	2010	<u>1,010,000</u>	<u>855,487</u>	84.7%	254.11
<b>Total expenditures and encumbrances</b>	2012	196,269,133	60,399,272	30.8%	92.32
	2011	197,057,891	60,249,996	30.6%	91.72
	2010	<u>198,673,823</u>	<u>62,209,142</u>	31.3%	93.94
<b>Excess (deficiency) of revenues over (under) expenditures</b>	2012	(11,348,405)	48,122,865	-	-
	2011	(13,931,407)	35,989,025	-	-
	2010	(8,418,051)	33,061,369	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>Transfers in</b>	2012	18,435,944	6,145,314	33.3%	100.00
	2011	19,741,695	7,314,232	37.0%	111.15
	2010	19,486,530	6,421,417	33.0%	98.86
<b>Transfers out</b>	2012	(20,641,085)	(6,641,157)	32.2%	96.52
	2011	(19,929,334)	(6,770,896)	34.0%	101.92
	2010	<u>(20,344,972)</u>	<u>(6,840,593)</u>	33.6%	100.87
<b>NET CHANGE IN FUND BALANCES</b>	2012	(13,553,546)	47,627,022		
	2011	(14,119,046)	36,532,361		
	2010	(9,276,493)	32,642,193		
<b>FUND BALANCES-BEGINNING</b>	2012		44,833,725		
	2011		41,400,577		
	2010		<u>42,744,130</u>		
<b>FUND BALANCES-ENDING JANUARY 31</b>	2012		92,460,747		
	2011		77,932,938		
	2010		<u>75,386,323</u>		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/budget percentage.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011, AND 2010  
WATER AND SEWER FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>4 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Water and sewer revenue</b>	2012	\$ 118,768,398	35,225,859	29.7%	88.98
	2011	114,814,263	36,452,823	31.7%	95.25
	2010	114,488,347	32,493,055	28.4%	85.14
<b>Other fees and service charges</b>	2012	3,252,285	982,212	30.2%	90.60
	2011	3,026,852	877,176	29.0%	86.94
	2010	<u>2,818,831</u>	<u>887,271</u>	31.5%	94.43
<b>TOTAL REVENUE</b>	2012	122,020,683	36,208,071	29.7%	89.02
	2011	117,841,115	37,329,999	31.7%	95.03
	2010	<u>117,307,178</u>	<u>33,380,326</u>	28.5%	85.37
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Capital outlay</b>	2012	20,849	114,036	547.0%	1640.88
	2011	-	23,814	0.0%	0.00
	2010	-	1,135,879	0.0%	0.00
<b>Other expenses &amp; encumbrances</b>	2012	87,733,539	29,323,783	33.4%	100.27
	2011	79,534,355	24,210,818	30.4%	91.32
	2010	<u>78,000,112</u>	<u>24,070,230</u>	30.9%	92.58
<b>Total expenses and encumbrances</b>	2012	87,754,388	29,437,819	33.5%	100.64
	2011	79,534,355	24,234,632	30.5%	91.41
	2010	<u>78,000,112</u>	<u>25,206,109</u>	32.3%	96.95
<b>Excess (deficiency) of revenues over (under) expenses</b>	2012	34,266,295	6,770,252	-	-
	2011	38,306,760	13,095,367	-	-
	2010	39,307,066	8,174,217	-	-
<b>TRANSFERS IN (OUT)</b>					
<b>Transfers in</b>	2012	-	-	0.0%	-
	2011	-	700,000	0.0%	-
	2010	-	-	0.0%	-
<b>Transfers out</b>	2012	(34,849,160)	(11,216,387)	32.2%	96.56
	2011	(33,965,035)	(11,321,678)	33.3%	100.00
	2010	<u>(38,482,630)</u>	<u>(12,827,543)</u>	33.3%	100.00
<b>CHANGE IN NET ASSETS</b>	2012	\$ (582,865)	(4,446,135)		
	2011	4,341,725	2,473,689		
	2010	824,436	(4,653,326)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2012		364,250,750		
	2011		343,560,326		
	2010		<u>324,231,841</u>		
<b>TOTAL NET ASSETS-ENDING JANUARY 31</b>	2012		359,804,615		
	2011		346,034,015		
	2010		<u>319,578,515</u>		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/budget percentage.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011, AND 2010  
ENVIRONMENTAL WASTE SERVICES FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Commerical solid waste franchise	2012	\$ 6,834,921	2,464,518	36.1%	108.17
	2011	6,504,545	2,106,032	32.4%	97.13
	2010	6,709,797	2,115,408	31.5%	94.58
Refuse collection revenue	2012	13,418,184	4,425,418	33.0%	98.94
	2011	13,172,550	4,392,073	33.3%	100.03
	2010	13,005,330	4,341,136	33.4%	100.14
Other fees and service charges	2012	2,962,558	609,204	20.6%	61.69
	2011	2,455,656	520,896	21.2%	63.64
	2010	<u>2,508,431</u>	<u>442,328</u>	17.6%	52.90
<b>TOTAL REVENUE</b>	2012	23,215,663	7,499,140	32.3%	96.91
	2011	22,132,751	7,019,001	31.7%	95.14
	2010	<u>22,223,558</u>	<u>6,898,872</u>	31.0%	93.13
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
Capital outlay	2012	667,000	87,209	13.1%	39.22
	2011	6,500	9,255	142.4%	427.15
	2010	-	-	0.0%	0.00
Other expenses & encumbrances	2012	21,814,011	8,081,980	37.0%	111.15
	2011	21,502,075	7,598,944	35.3%	106.02
	2010	<u>21,209,293</u>	<u>7,396,528</u>	34.9%	104.62
<b>Total expenses and encumbrances</b>	2012	22,481,011	8,169,189	36.3%	109.01
	2011	21,508,575	7,608,199	35.4%	106.12
	2010	<u>21,209,293</u>	<u>7,396,528</u>	34.9%	104.62
<b>Excess (deficiency) of revenues over (under) expenses</b>	2012	734,652	(670,049)	-	-
	2011	624,176	(589,198)	-	-
	2010	1,014,265	(497,656)	-	-
<b>TRANSFERS IN (OUT)</b>					
Transfers in	2012	100,000	33,333	33.3%	100.00
	2011	100,000	33,333	33.3%	100.00
	2010	100,000	33,333	33.3%	100.00
Transfers out	2012	(1,264,415)	(421,472)	33.3%	100.00
	2011	(1,275,905)	(1,125,302)	88.2%	264.59
	2010	<u>(1,288,707)</u>	<u>(429,569)</u>	33.3%	100.00
<b>CHANGE IN NET ASSETS</b>	2012	\$ (429,763)	(1,058,188)		
	2011	(551,729)	(1,681,167)		
	2010	(174,442)	(893,892)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2012		2,190,138		
	2011		2,128,099		
	2010		<u>1,677,124</u>		
<b>TOTAL NET ASSETS-ENDING JANUARY 31</b>	2012		1,131,950		
	2011		446,932		
	2010		<u>783,232</u>		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/budget percentage.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011, AND 2010  
MUNICIPAL DRAINAGE FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2012	\$ 5,158,231	1,754,152	34.0%	102.02
	2011	5,145,367	1,733,158	33.7%	101.05
	2010	5,007,613	1,713,889	34.2%	102.68
<b>Miscellaneous revenue</b>	2012	26,000	12,889	49.6%	148.72
	2011	42,440	1,292	3.0%	9.13
	2010	85,000	14,756	17.4%	52.08
<b>TOTAL REVENUE</b>	2012	5,184,231	1,767,041	34.1%	102.25
	2011	5,187,807	1,734,450	33.4%	100.30
	2010	5,092,613	1,728,645	33.9%	101.83
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Capital outlay</b>	2012	-	3,398	0.0%	-
	2011	300,000	39,500	13.2%	39.50
	2010	-	-	0.0%	-
<b>Other expenses &amp; encumbrances</b>	2012	2,628,169	913,191	34.7%	104.24
	2011	2,604,071	831,756	31.9%	95.82
	2010	3,026,620	891,765	29.5%	88.39
<b>Total expenses and encumbrances</b>	2012	2,628,169	916,589	34.9%	104.63
	2011	2,904,071	871,256	30.0%	90.00
	2010	3,026,620	891,765	29.5%	88.39
<b>Excess (deficiency) of revenues over (under) expenses</b>	2012	2,556,062	850,452	-	-
	2011	2,283,736	863,194	-	-
	2010	2,065,993	836,880	-	-
<b>TRANSFERS OUT</b>					
<b>Operating transfers out</b>	2012	(3,290,690)	(1,096,897)	33.3%	100.00
	2011	(3,291,318)	(1,097,106)	33.3%	100.00
	2010	(2,991,845)	(997,282)	33.3%	100.00
<b>CHANGE IN NET ASSETS</b>	2012	(734,628)	(246,445)		
	2011	(1,007,582)	(233,912)		
	2010	(925,852)	(160,402)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2012		32,725,438		
	2011		32,455,677		
	2010		23,065,380		
<b>TOTAL NET ASSETS-ENDING JANUARY 31</b>	2012		32,478,993		
	2011		32,221,765		
	2010		22,904,978		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/budget percentage.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011, AND 2010  
NONMAJOR BUSINESS-TYPE FUNDS**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Hotel/motel tax	2012	\$ 4,567,687	1,525,923	33.4%	100.22
	2011	3,946,116	1,379,764	35.0%	104.90
	2010	4,494,486	1,260,466	28.0%	84.13
Other revenue	2012	6,310,469	1,914,960	30.3%	91.04
	2011	5,590,680	1,574,803	28.2%	84.51
	2010	<u>6,761,751</u>	<u>1,793,703</u>	26.5%	79.58
<b>TOTAL REVENUE</b>	2012	10,878,156	3,440,883	31.6%	94.89
	2011	9,536,796	2,954,567	31.0%	92.94
	2010	<u>11,256,237</u>	<u>3,054,169</u>	27.1%	81.40
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
Capital outlay	2012	-	32,279	0.0%	-
	2011	-	-	0.0%	-
	2010	-	-	0.0%	-
Other expenses & encumbrances	2012	10,831,426	3,558,210	32.9%	98.55
	2011	10,427,098	3,240,825	31.1%	93.24
	2010	<u>12,218,004</u>	<u>3,426,692</u>	28.0%	84.14
<b>Total expenses and encumbrances</b>	2012	10,831,426	3,590,489	33.1%	99.45
	2011	10,427,098	3,240,825	31.1%	93.24
	2010	<u>12,218,004</u>	<u>3,426,692</u>	28.0%	84.14
<b>Excess (deficiency) of Revenues over (under) expenses</b>	2012	46,730	(149,606)	-	-
	2011	(890,302)	(286,258)	-	-
	2010	(961,767)	(372,523)	-	-
<b>TRANSFERS OUT:</b>					
Operating transfers out	2012	(560,376)	(186,792)	33.3%	100.00
	2011	(454,772)	(151,591)	33.3%	100.00
	2010	<u>(577,806)</u>	<u>(192,602)</u>	33.3%	100.00
<b>CHANGE IN NET ASSETS</b>	2012	(513,646)	(336,398)		
	2011	(1,345,074)	(437,849)		
	2010	(1,539,573)	(565,125)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2012		8,611,952		
	2011		10,264,683		
	2010		<u>10,801,647</u>		
<b>TOTAL NET ASSETS-ENDING JANUARY 31</b>	2012		8,275,554		
	2011		9,826,834		
	2010		<u>10,236,522</u>		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/budget percentage.

CITY OF PLANO, TEXAS  
EQUITY IN TREASURY POOL  
January 2012

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 1/31/2012	TOTAL 10/1/2011	TOTAL 1/31/2011
<b>GENERAL FUND:</b>						
01	General	\$ 39,481	87,275,804	87,315,285	44,178,414	67,775,016
77	Payroll	-	2,294,095	2,294,095	3,390,701	2,911,563
		39,481	89,569,899	89,609,380	47,569,115	70,686,579
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	37,122,646	37,122,646	2,057,646	33,193,287
		-	37,122,646	37,122,646	2,057,646	33,193,287
<b>CAPITAL PROJECTS:</b>						
21	Senior Center Facilities	-	323,353	323,353	322,158	287,923
22	Recreation Center Facilities	-	1,248,657	1,248,657	1,244,673	1,197,489
23	Street Enhancement	-	1,769,358	1,769,358	1,763,711	1,713,333
25	1991 Police & Courts Facility	-	1,531,369	1,531,369	1,526,482	1,502,371
27	1991 Library Facility	-	910,353	910,353	907,448	892,060
28	1991 Fire Facility	-	3,883,595	3,883,595	3,871,202	3,784,086
29	Technology Improvements	-	1,728,000	1,728,000	1,693,852	1,458,839
31	Municipal Facilities	-	506,271	506,271	503,832	471,386
32	Park Improvements	-	7,290,638	7,290,638	7,266,875	6,516,982
33	Street & Drainage Improvement	-	15,284,762	15,284,762	15,391,886	9,717,511
35	Capital Reserve	-	44,672,927	44,672,927	44,618,657	44,189,592
38	DART L.A.P.	-	268,571	268,571	267,714	263,486
39	Spring Creekwalk	-	24,483	24,483	24,405	24,019
52	Park Service Areas	-	4,973,814	4,973,814	4,911,270	4,645,823
53	Creative & Performing Arts	-	2,290,183	2,290,183	2,282,875	2,304,958
54	Animal Control Facilities	-	342,771	342,771	341,677	336,280
59	Service Center	-	125,788	125,788	125,387	123,406
60	Joint Use Facilities	-	660,447	660,447	658,339	647,907
85	Public Arts	-	128,337	128,337	127,928	123,800
160	TXDOT-SH121	-	10,315,620	10,315,620	10,401,335	12,215,919
109	G.O. Bond Clearing - 2010	-	1,798,993	1,798,993	2,254,050	6,413,377
110	G.O. Bond Clearing - 1999	-	387,989	387,989	386,751	292,448
190	G.O. Bond Clearing - 2000	-	3,612,789	3,612,789	3,601,260	3,596,951
230	Tax Notes Clearing - 2001	-	1,116,896	1,116,896	1,113,332	1,112,000
240	G.O. Bond Clearing - 2001-A	-	-	-	-	181,969
250	Tax Notes Clearing - 2001-A	-	59,914	59,914	59,723	59,651
270	G.O. Bond Refund/Clearing - 2003	-	4,070	4,070	4,057	18,741
089	C.O. Bond Clearing - 2006	-	144,809	144,809	144,347	144,174
102	G.O. Bond Clearing - 2007	-	56,984	56,984	73,511	125,204
105	Tax Notes Clearing - 2007	-	-	-	-	-
082	G.O. Bond Clearing - 2008	-	-	-	-	(10,211)
083	Tax Notes Clearing - 2008	-	-	-	-	2,581,878
106	G.O. Bond Clearing - 2009	-	1,603,614	1,603,614	2,615,881	6,658,643
150	Tax Notes Clearing - 2009	-	-	-	-	6,370,104
220	Tax and Revenue C.O. Clearing - 2010	-	8,624,565	8,624,565	8,960,547	9,988,035
92	G.O. Bond Clearing - 2011	-	10,817,394	10,817,394	13,257,914	-
120	G.O. Bond Refund/Clearing - 2011	-	27,051,618	27,051,618	-	-
		-	153,558,932	153,558,932	130,723,079	129,950,134
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	371,588	371,588	370,402	349,561
34	Sewer CIP	-	13,136,006	13,136,006	12,276,808	11,377,190
36	Water CIP	-	16,417,467	16,417,467	17,552,619	14,114,880
37	Downtown Center Development	-	193,659	193,659	178,323	160,194
41	Water & Sewer - Operating	695,652	20,248,816	20,944,468	17,531,332	4,844,534
42	Water & Sewer - Debt Service	-	475,680	475,680	340,240	839,820
43	Municipal Drainage - Debt Service	-	4,325,238	4,325,238	3,814,759	3,693,871
44	W & S Impact Fees Clearing	-	-	-	-	1,241
45	Sustainability & Environmental Services	650	690,619	691,269	979,603	265,446
46	Convention & Tourism	2,717	2,319,181	2,321,898	2,621,632	1,809,591
81	Friends of Plano Centre	-	4,070	4,070	4,057	3,993
47	Municipal Drainage	-	3,381,295	3,381,295	3,471,104	3,825,733
48	Municipal Golf Course	-	(70,509)	(70,509)	75,720	118,240
49	Property Management	-	-	-	-	266,911
51	Recreation Revolving	350	1,498,959	1,499,309	1,561,444	1,154,048
330	Municipal Drain Rev Bond Clearing - 2007	-	231,675	231,675	230,936	395,689
340	Municipal Drain Rev Bond Clearing - 2008	-	444,098	444,098	840,954	2,144,578
107	Municipal Drain Rev Bond Clearing - 2009	-	1,696,311	1,696,311	1,690,898	1,798,225
260	Municipal Drain Rev Bond Clearing - 2010	-	3,456,900	3,456,900	3,445,868	3,629,778
		699,369	68,821,053	69,520,422	66,986,699	50,793,523

CITY OF PLANO, TEXAS  
EQUITY IN TREASURY POOL  
January 2012

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 1/31/2012	TOTAL 10/1/2011	TOTAL 1/31/2011
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	34,454	34,454	34,344	41,201
4	TIF-Mall	-	-	-	-	-
5	TIF-East Side	-	9,630,537	9,630,537	9,630,537	7,634,571
11	LLEBG-Police Grant	-	75,142	75,142	40,057	78,920
12	Criminal Investigation	-	1,518,078	1,518,078	1,513,827	1,471,672
13	Grant	95	(486,383)	(486,288)	(222,091)	(986,537)
14	Wireline Fees	-	12,556,015	12,556,015	12,129,621	11,144,751
15	Judicial Efficiency	-	115,502	115,502	112,383	104,935
16	Industrial	-	-	-	-	18,457
17	Intergovernmental	-	514,993	514,993	422,397	530,440
18	Government Access/CATV	-	587,619	587,619	462,736	399,854
19	Teen Court Program	-	57,027	57,027	54,802	54,578
20	Municipal Courts Technology	-	1,710,180	1,710,180	1,773,888	1,668,591
24	American Recovery/Reinv Act Grant	-	133,918	133,918	(50,420)	(961,192)
55	Municipal Court-Building Security Fees	-	963,080	963,080	993,762	1,055,323
56	911 Reserve Fund	-	-	-	-	-
57	State Library Grants	-	(1,347)	(1,347)	(1,077)	(2,535)
67	Disaster Relief	-	660,056	660,056	634,527	675,947
68	Animal Shelter Donations	-	65,373	65,373	50,976	283,081
73	Memorial Library	-	361,165	361,165	365,883	424,569
86	Juvenile Case Manager	-	480,838	480,838	421,522	362,101
87	Traffic Safety	-	3,677,517	3,677,517	4,948,673	2,953,237
88	Child Safety	-	1,305,165	1,305,165	1,221,749	1,505,214
		95	33,958,929	33,959,024	34,538,096	28,457,178
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	2,082,640	2,082,640	2,075,995	2,026,951
9	Technology Infrastructure	-	(7,123)	(7,123)	(7,100)	(7,860)
58	PC Replacement	-	525,853	525,853	391,116	516,988
61	Equipment Maintenance	200	434,977	435,177	389,755	458,283
62	Information Technology	-	4,956,725	4,956,725	4,667,712	5,160,388
63	Office Services	-	-	-	-	-
64	Warehouse	100	(273)	(173)	177,953	193,702
65	Property/Liability Loss	-	4,020,856	4,020,856	4,389,684	3,960,690
66	Technology Services	-	8,239,235	8,239,235	7,469,315	7,616,683
71	Equipment Replacement	-	16,907,304	16,907,304	15,626,623	12,766,761
78	Health Claims	-	24,650,269	24,650,269	22,026,966	17,328,735
79	Parkway Service Ctr. Expansion	-	(28,277)	(28,277)	(28,187)	(28,153)
		300	61,782,186	61,782,486	57,179,832	49,993,168
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	68,100	68,100	67,882	66,810
8	Library Training Lab	-	2,820	2,820	2,811	2,766
69	Collin County Seized Assets	-	113,729	113,729	115,709	169,873
74	Developers' Escrow	-	2,462,133	2,462,133	2,454,278	2,676,638
75	Plano Economic Development Trust	-	-	-	-	23,491
76	Economic Development	-	-	-	-	1,166,611
170	Economic Development Incentive Fund	-	17,422,529	17,422,529	16,052,538	16,186,371
84	Rebate	-	868,256	868,256	892,286	1,427,255
		-	20,937,567	20,937,567	19,585,504	21,719,815
<b>TOTAL</b>		\$ 739,245	465,751,212	466,490,457	358,639,971	384,793,684
<b>TRUST FUNDS</b>						
		<b>CASH</b>	<b>TRUST INVESTMENTS</b>	<b>TOTAL 1/31/2012</b>	<b>TOTAL 10/1/2011</b>	<b>TOTAL 1/31/2011</b>
72	Retirement Security Plan	-	73,968,262	73,968,262	73,968,261	73,591,867
91	115 Trust	-	35,446,774	35,446,774	34,831,879	34,265,159
<b>TOTAL TRUST FUNDS</b>		\$ -	109,415,036	109,415,036	108,800,140	107,857,026

A Treasury Pool fund has been created for the purpose of consolidating cash and investments. All City funds not restricted or held in trust are included in this consolidated fund. Each fund's "Equity in Treasury Pool" represents the fund's proportionate share of the Treasury Pool Fund. At January 31, 2012 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	59,259,711
Local Government Investment Pool	35,200,325
Texas Daily	44,915,705
Federal Securities	281,063,371
Certificates of Deposit	42,468,749
Fair Value Adjustment	807,358
Interest Receivable	2,035,993
	<u>465,751,212</u>

# HEALTH CLAIMS FUND THROUGH JANUARY 31 OF FISCAL YEARS 2012 AND 2011

Health Claims Fund	2 month			1 month			1 month			Year to Date		
	FY 11-12 October - November	FY 10-11 October - November	Variance Favorable (Unfavorable)	FY 11-12 December	FY 10-11 December	Variance Favorable (Unfavorable)	FY 11-12 January	FY 10-11 January	Variance Favorable (Unfavorable)	FY 11-12 Total	FY 10-11 Total	Variance Favorable (Unfavorable)
<b>Revenues</b>												
Employees Health Ins. Contributions	\$ 849,651	\$ 529,230	320,421	\$ 429,246	\$ 426,272	2,974	\$ 426,370	\$ 424,105	2,265	1,705,267	1,379,607	325,660
Employers Health Ins. Contributions	3,357,504	3,645,036	(287,532)	1,693,892	1,690,575	3,317	1,681,416	1,679,400	2,016	6,732,812	7,015,011	(282,199)
Contributions for Retirees	151,657	169,516	(17,859)	53,952	60,026	(6,074)	92,300	51,219	41,081	297,909	280,761	17,148
Cobra Insurance Receipts	5,780	9,975	(4,195)	3,661	4,291	(630)	1,685	2,374	(689)	11,126	16,640	(5,514)
Retiree Insurance Receipts	131,845	157,833	(25,988)	77,654	64,788	12,866	70,496	70,530	(34)	279,995	293,151	(13,156)
Retiree Contributions	(57,643)	-	(57,643)	(74,202)	(157,833)	83,631	(77,654)	(64,789)	(12,865)	(209,499)	(222,622)	13,123
Employer Contribution-OPEB	643,583	652,162	(8,579)	323,235	324,638	(1,403)	321,090	323,070	(1,980)	1,287,908	1,299,870	(11,962)
Interest	59,900	37,099	22,801	(14,499)	(79,601)	65,102	29,555	21,066	8,489	74,956	(21,436)	96,392
<b>Total Revenues</b>	<b>5,142,277</b>	<b>5,200,851</b>	<b>(58,574)</b>	<b>2,492,939</b>	<b>2,333,156</b>	<b>159,783</b>	<b>2,545,258</b>	<b>2,506,975</b>	<b>38,283</b>	<b>10,180,474</b>	<b>10,040,982</b>	<b>139,492</b>
<b>Transfers Out</b>												
Transfers Out	672,758	336,379	(336,379)	336,379	786,196	(449,817)	336,379	336,379	-	1,345,516	1,458,954	113,438
<b>Expenses</b>												
Insurance	274,306	206,974	(67,332)	138,169	102,762	(35,407)	138,305	138,848	543	550,780	448,584	(102,196)
Contracts- Professional Svc.	30,232	43,514	13,282	5,342	26,106	20,764	14,395	6,712	(7,683)	49,969	76,332	26,363
Contracts- Other	184,581	173,864	(10,717)	93,753	93,553	(200)	95,161	107,205	12,044	373,495	374,622	1,127
Health Claims Paid Reinsurance	303	417	114	-	-	-	-	-	-	303	417	114
Retiree Claims	(331,308)	(191,240)	140,068	(248,279)	(541,941)	(293,662)	(255,566)	(261,818)	(6,252)	(835,153)	(994,999)	(159,846)
Health Claims - Prescription	550,726	494,350	(56,376)	263,679	273,403	9,724	216,366	190,277	(26,089)	1,030,771	958,030	(72,741)
Health Claims Paid -UHC	2,181,501	2,948,522	767,021	1,220,071	1,406,369	186,298	1,680,027	1,770,998	90,971	5,081,599	6,125,889	1,044,290
Cobra Insurance Paid	277	493	216	166	121	(45)	254	199	(55)	697	813	116
Retiree Insurance Paid	15,094	14,250	(844)	7,357	7,107	(250)	7,598	7,264	(334)	30,049	28,621	(1,428)
Retiree Insurance Paid- Medicare	88,452	76,540	(11,912)	9,243	13,762	4,519	46,907	5,464	(41,443)	144,602	95,766	(48,836)
<b>Total Expenses</b>	<b>2,994,164</b>	<b>3,767,684</b>	<b>773,520</b>	<b>1,489,501</b>	<b>1,381,242</b>	<b>(108,259)</b>	<b>1,943,447</b>	<b>1,965,149</b>	<b>21,702</b>	<b>6,427,112</b>	<b>7,114,075</b>	<b>686,963</b>
<b>Net increase (decrease)</b>	<b>1,475,355</b>	<b>1,096,788</b>	<b>378,567</b>	<b>667,059</b>	<b>165,718</b>	<b>(398,293)</b>	<b>265,432</b>	<b>205,447</b>	<b>59,985</b>	<b>\$ 2,407,846</b>	<b>\$ 1,467,953</b>	<b>939,893</b>
<b>Health Claims Fund Balance - Cumulative</b>												
	<b>\$ 23,553,078</b>	<b>\$ 15,157,910</b>	<b>8,395,168</b>	<b>\$ 24,220,137</b>	<b>\$ 15,323,628</b>	<b>8,896,509</b>	<b>\$ 24,485,569</b>	<b>\$ 15,529,075</b>	<b>8,956,494</b>			

## ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH JANUARY 31 OF FISCAL YEARS 2012, 2011 & 2010

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2012	Fiscal Year 2011	Fiscal Year 2010
Claims Paid per General Ledger	\$673,588	\$531,024	\$324,466
Net Judgments/Damages/Attorney Fees	\$96,779	\$186,144	\$153,540
<b>Total Expenses</b>	<b>\$770,367</b>	<b>\$717,168</b>	<b>\$478,006</b>



## **SECTION 2**

### **ECONOMIC ANALYSIS**

**City of Plano  
Comprehensive Monthly Financial Report**

# ECONOMIC ANALYSIS JANUARY 2012

**General Fund Revenue  
January YTD  
Figure I**

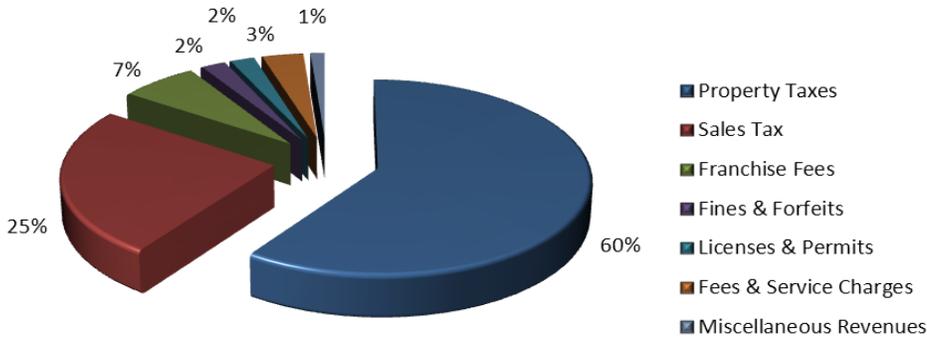


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through January 31, 2012. The largest category is Property Tax in the amount of \$63,642,575. Closest behind Property Tax is Sales Tax in the amount of \$26,519,965 and Franchise Fees with a total of \$7,031,904.

**General Fund Expenditures and Encumbrances  
January YTD  
Figure II**

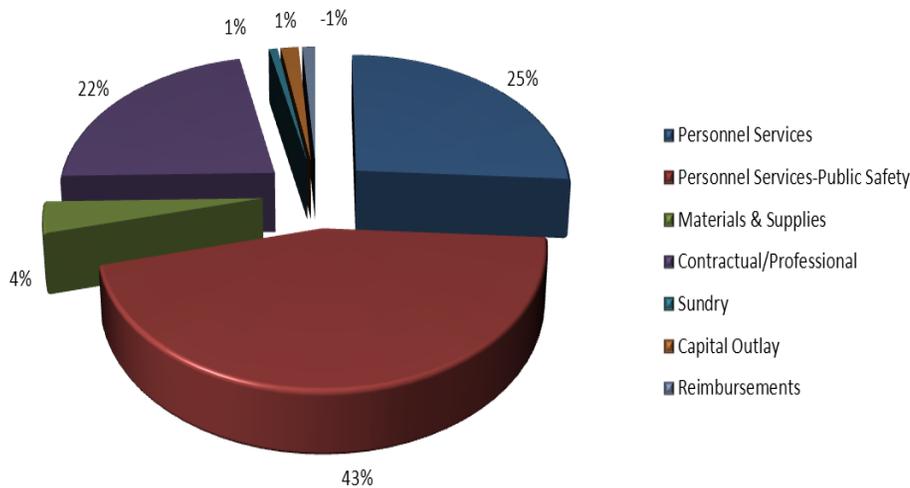


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through January 31, 2012. The largest category is Personnel Services-Public Safety in the amount of \$27,753,645 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personnel Services (for all other departments) totaling \$16,054,184 and Contractual and Professional Services totaling \$13,623,938.

# ECONOMIC ANALYSIS

## JANUARY 2012

**Sales Tax Comparisons**  
**City of Plano and Area Cities**  
 Figure III

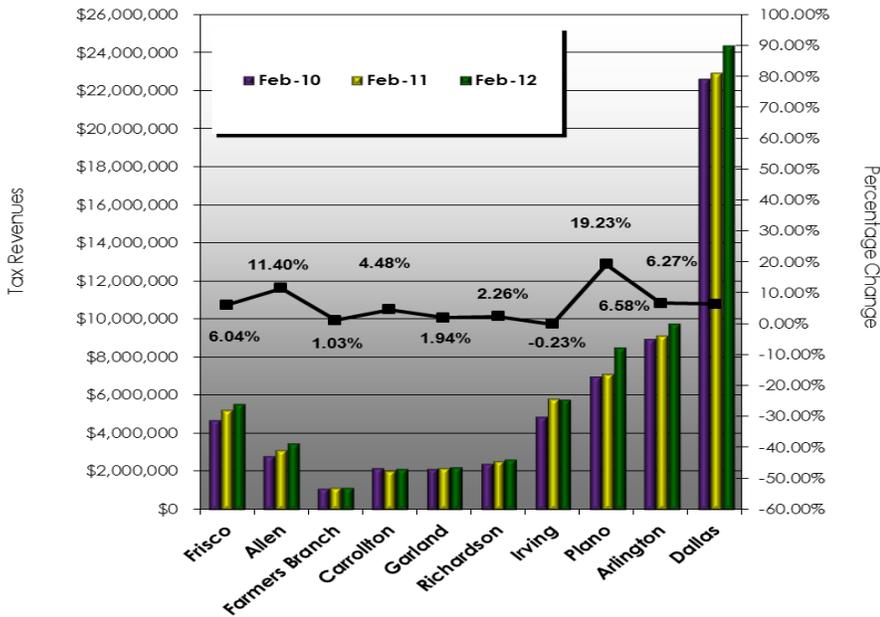
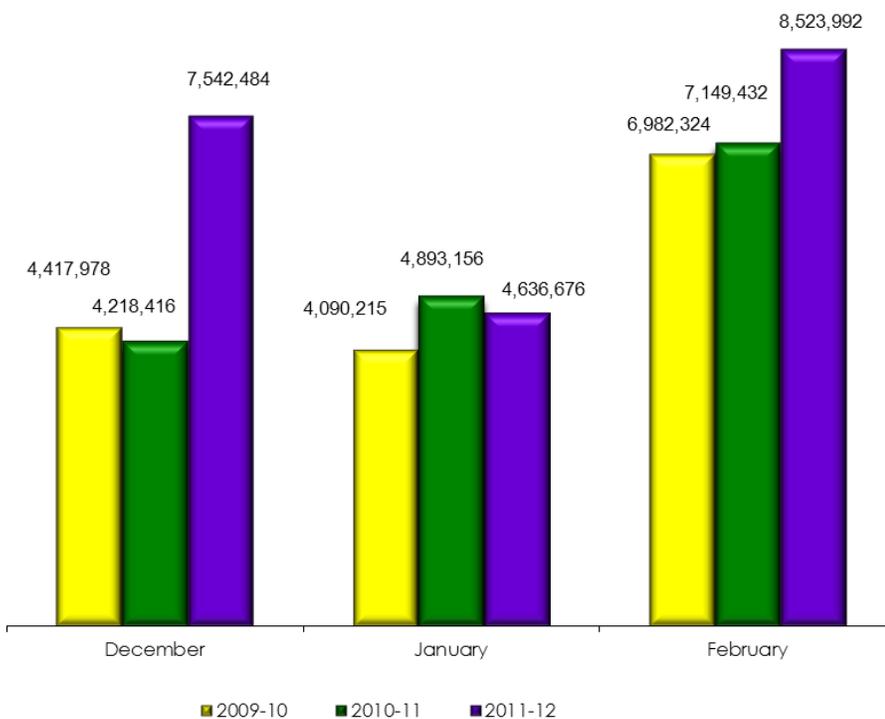


Figure III shows sales tax allocations collected in the months of February 2010, February 2011 and February 2012 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. In the month of February the City of Plano received \$8,523,992 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing February 2011 to February 2012, ranged from -0.23% for the City of Irving to 19.23% for the City of Plano.

**Sales Tax**  
**Actual Monthly Revenue**  
 Figure IV



Sales tax allocation of \$8,523,992 was remitted to the City of Plano in the month of February. This amount represents an increase of 19.23% compared to the amount received in February 2010. Sales tax revenue is generated from the 1% tax on applicable business activity within the City. These taxes were collected by businesses filing monthly returns, reported in December to the State, and received in February by the City of Plano.

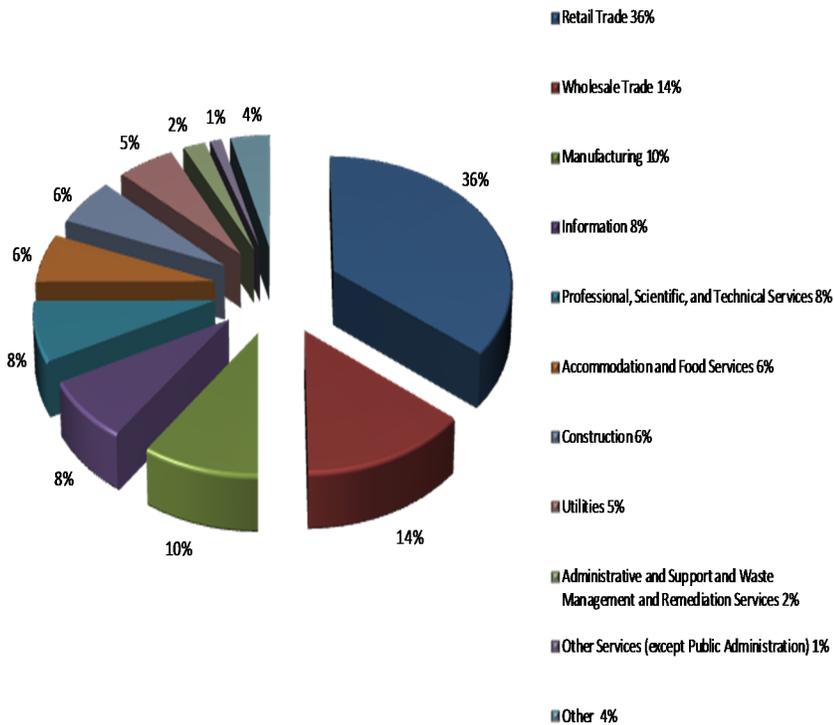
Figure IV represents actual sales and use tax receipts for the months of December, January, and February of fiscal years 2009-2010, 2010-2011, and 2011-2012.

# ECONOMIC ANALYSIS

## JANUARY 2012

### Sales and Use Tax by NAICS Code

Figure V



The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

Figure V shows the percentage of sales and use tax by NAICS Code collected in February 2012.

Some examples in each code are as follows:

**Retail Trade:** Target, Melaleuca, JCPenney

**Wholesale Trade:** Hobby Lobby, Motorola, Fry's

**Manufacturing:** Pepsico, 3M, Apple

**Information:** Microsoft, Moody's, Ericsson

**Professional, Scientific, and Technical Services:** JDA Software, Imperva, HP Enterprise Services

**Accommodation and Food Services:** Starbucks, Auntie Anne's, Whataburger

**Construction:** Ace Fence, Davaco, Texas Custom Pools

**Utilities:** Direct Energy, Alliance Power Company, TXU

**Administrative, Support, Waste Management, and Remediation Services:** Allied Waste Systems, Scarsdale Security Systems, Thousand Oaks Landscape

**Other Services (except Public Administration):** Herb's Paint and Body, Frisco ISD, Five Star Ford of Plano

**All other NAICS codes: Real Estate, Rental, and Leasing, Finance and Insurance, Arts, Entertainment, and Recreation, Management of Companies and Enterprises, Healthcare and Social Assistance, Mining, Public Administration, Educational Services, Unknown, Transportation and Warehousing, and Agriculture, Forestry, Fishing, and Hunting:** Netflix, United Mayflower, Viewpoint Bank, New York Life Insurance, Main Event, Gamers Play-Box, Capital Contractors, Abovenet Communications, Baylor Surgicare at Plano, Quest Diagnostics, TGC Industries, TBK Materials, Collin County, CFP Fire Protection, Total Training Network, Capella University, LNC Ventures, Essential Bodywear, Signature Towing, Fleetnet America, Johnson Turf, Urban Tree Services.

# ECONOMIC ANALYSIS

## JANUARY 2012

**Cumulative Jobs Created in Plano**  
**Figure VI**

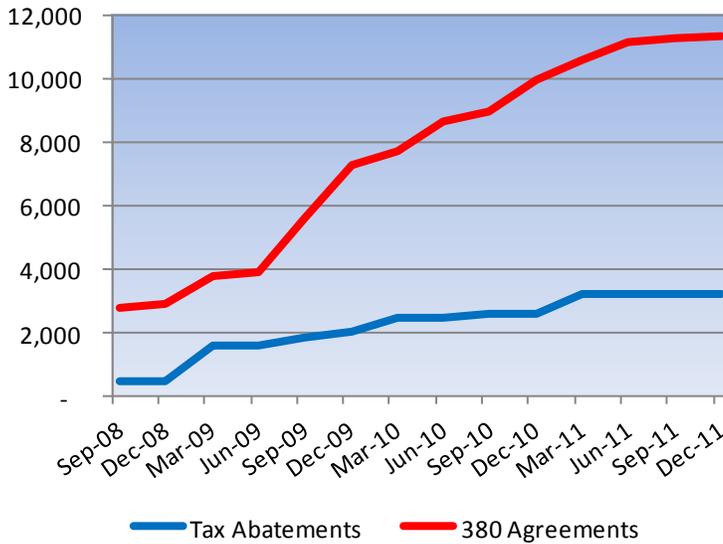


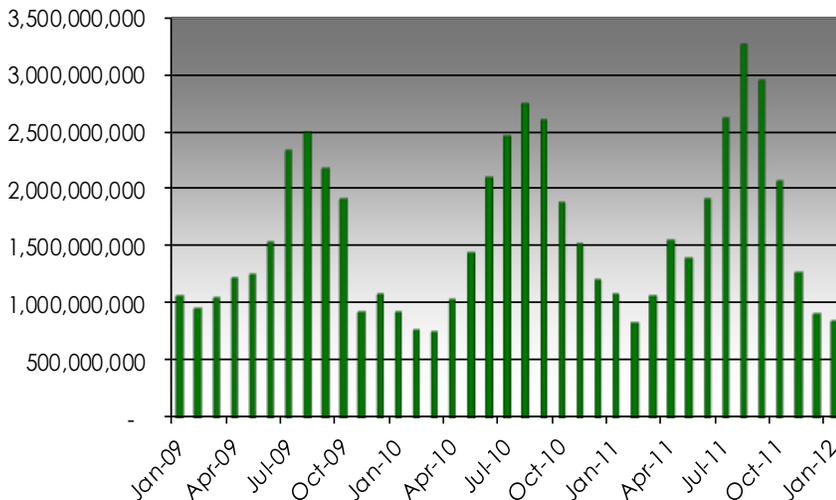
Figure VI, left, tracks the number of jobs cumulatively beginning 3rd quarter 2008 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

The City of Plano often uses property tax abatements to attract new industry and commercial enterprises, and to encourage the retention and development of existing businesses. The City can limit the property taxes assessed on real property or tangible personal property located on real property due to the repairs or improvements to the property. Only property located within a reinvestment zone is eligible for a tax abatement agreement. During the 4th quarter of 2011, there were no jobs created via tax abatement agreements.

Enacted by the Texas Legislature in 1991, 380 Agreements let cities make loans and grants of public money to businesses or developers in return for building projects within the city. Cities often pay these grants from the increase in sales or property taxes generated by the project. During the 4th quarter of 2011, 77 jobs were created via 380 agreements.

Please note that the quarterly jobs created in this figure are based on the date the agreement was passed by City Council.

**Local Water Consumption**  
**(Gallons)**  
**Figure VII**



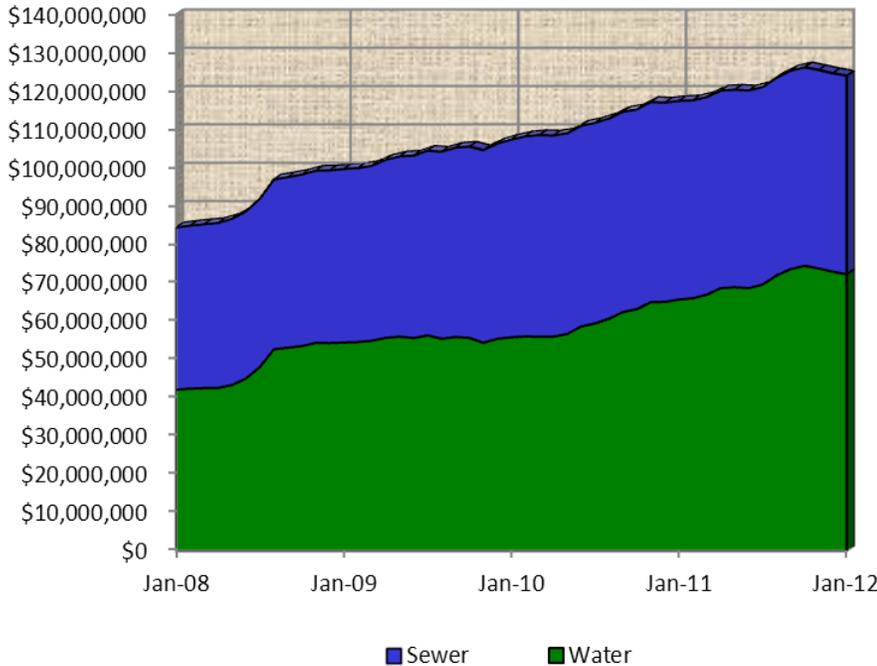
In January, the City of Plano pumped 951,734,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 851,991,000 gallons among 79,403 billed water accounts while billed sewer accounts numbered 75,707. The minimum daily water pumpage was 26,821,000 gallons, which occurred on Sunday, January 29<sup>th</sup>. Maximum daily pumpage was 37,697,000 gallons and occurred on Tuesday, January 17<sup>th</sup>. This month's average daily pumpage was 30,701,000 gallons.

Figure VII shows the monthly actual local water consumption.

# ECONOMIC ANALYSIS

## JANUARY 2012

**Annualized Water & Sewer Billings**  
**Figure VIII**

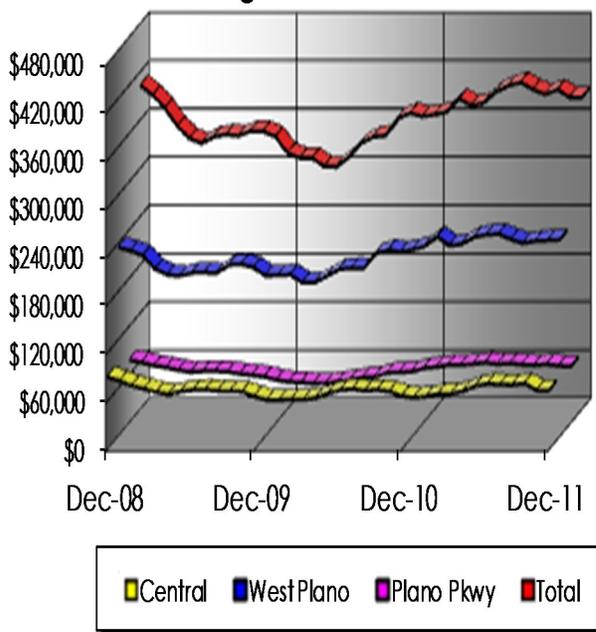


The actual water and sewer customer billing revenues in January were \$3,307,984 and \$4,217,082 representing a decrease of 16.19% and an increase of 0.01% respectively compared to January 2010 revenues. The aggregate water and sewer accounts netted \$7,525,065 for a decrease of 7.82%.

January consumption brought annualized revenue of \$72,170,825 for water and \$51,776,999 for sewer, totaling \$123,947,824. This total represents an increase of 5.61% compared to last year's annualized revenue.

Figure VIII represents the annualized billing history of water and sewer revenues for January 2008 through January 2012.

**Hotel/Motel Occupancy Tax**  
**Six Month Trend**  
**Figure IX**



December revenue from hotel/motel occupancy tax was \$411,716. This represents an increase of \$37,675 or 10.07% compared to December 2010. The average monthly revenue for the past six months was \$387,786, an increase of 5.88% from the previous year's average. The six-month average for the Central area increased to \$73,631, the West Plano average increased to \$244,396, and the Plano Pkwy average increased to \$69,759 from the prior year.

The six month trend amount will not equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

\*The December revenue and central average excludes the Holiday Inn Express on Central. This hotel did not make their occupancy tax payment by the CMFR submission deadline.

# ECONOMIC ANALYSIS

## JANUARY 2012

**Unemployment Rates**  
**Unadjusted Rate Comparison**

Figure X

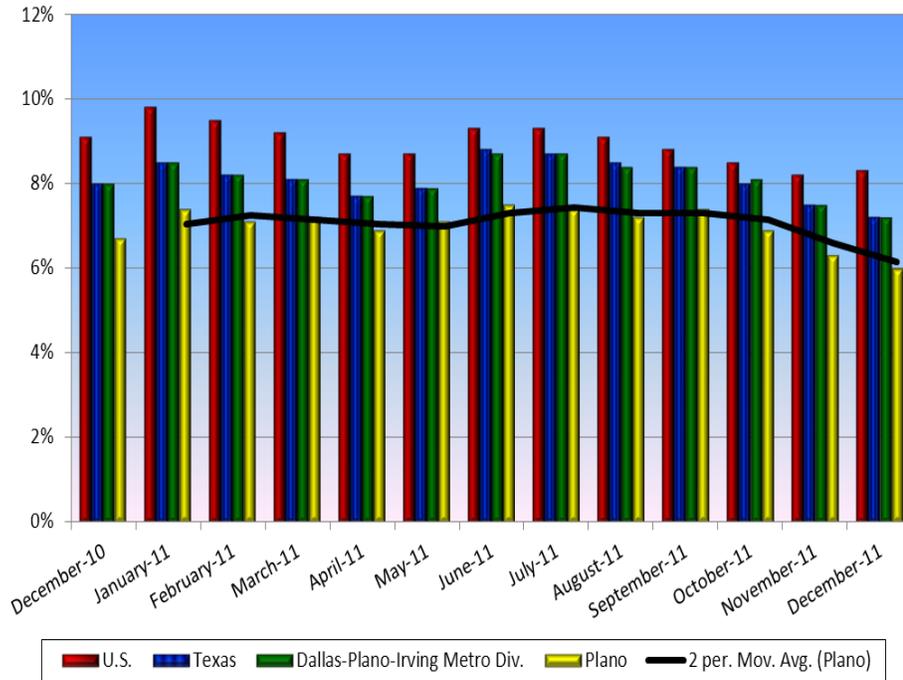


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from December 2010 to December 2011.

**Average Home Selling Price By City**  
**Figure XI**

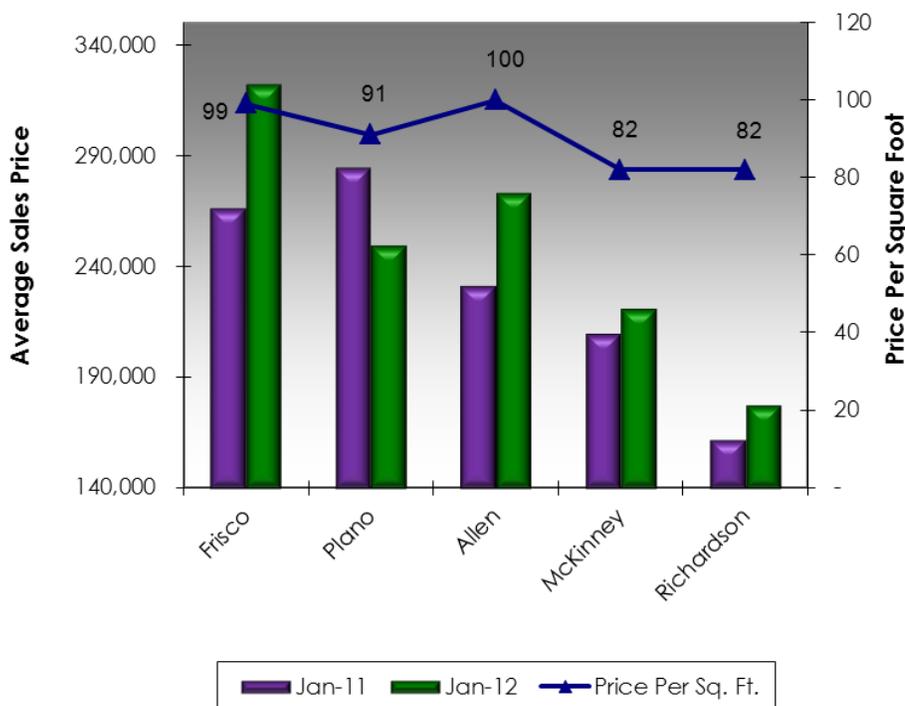


Figure XI shows the average home selling price for the months of January 2010 and January 2011 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of January 2011. The average sales price in Plano has decreased \$35,160 from January 2011 at \$284,943 to January 2012 at \$249,783.

Please note that the average sales price and price per square foot can change significantly from month to month due to the location of the properties sold.

# ECONOMIC ANALYSIS

## JANUARY 2012

**Real Estate Recap**  
Figure XII

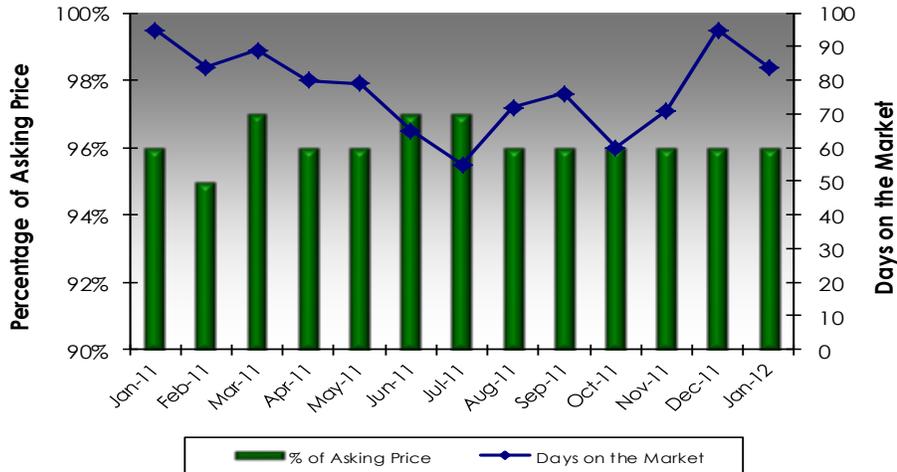


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price had no change from January 2011 to January 2012 at 96%. Days on the market decreased from 95 to 84 days in January 2011 and January 2012.



## **SECTION 3**

### **INVESTMENT REPORT**

#### **City of Plano Comprehensive Monthly Financial Report**

Funds of the City of Plano are invested in accordance with Chapter 2256 of the "Public Funds Investment Act." The Act clearly defines allowable investment instruments for local governments. The City of Plano Investment Policy incorporates the provisions of the Act and all investment transactions are executed in compliance with the Act and the Policy.

# INVESTMENT REPORT

## JANUARY 2012

Interest received during January totaled \$391,133 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month. The two-year Treasury note yield decreased throughout the month of January starting at 0.27% and ending at .22%.

As of January 31, a total of \$453,826,582 was invested in the Treasury Fund. Of this amount, \$55,279,635 was General Obligation Bond Funds, \$5,828,983 was Municipal Drainage Revenue Bond Funds, and \$392,717,964 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	\$26,201,350	\$82,706,395	\$88,804,744	\$222,169,916
Interest Received (2)	\$391,133	\$1,102,137	\$998,070	\$6,424,799
Weighted Average Maturity (in days) (3)	430		571	
Modified Duration (4)	1.15		1.52	
Average 2-Year T-Note Yield (5)	0.24%		0.61%	

\* See interest allocation footnote on Page C-3.

- (1) Does not include funds on deposit earning a "NOW" rate, and/or moneys in investment pools or cash accounts.
- (2) Cash Basis. Amount does not include purchased interest.
- (3) The length of time (expressed in days) until the average investment in the portfolio will mature. The Prior fiscal YTD column represents current month, prior year.
- (4) Expresses the measurable change in the value of the portfolio in response to a 100-basis-point (1%) change in interest.
- (5) Compares 2012 to 2011 for the current month.

### Month-to-Month Comparison

Metrics	December 2011	January 2012	Difference
Portfolio Holding Period Yield	0.78%	0.73%	-0.05% (-5 Basis Points)
Average 2-Year T-Note Yield	0.26%	0.24%	-0.02% (-2 Basis Points)

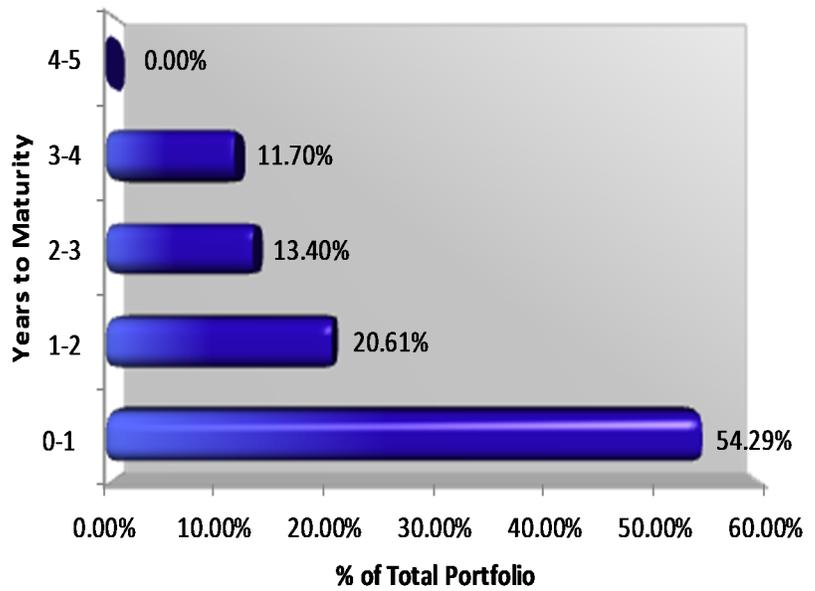
# INVESTMENT REPORT JANUARY 2012

## Portfolio Maturity Schedule

Figure I

Years to Maturity*	Book Value	% Total
0-1	\$250,579,537	54.29%
1-2	95,120,969	20.61%
2-3	61,825,361	13.40%
3-4	53,992,894	11.70%
4-5	0	0.00%
<b>Total</b>	<b>\$461,518,761</b>	<b>100.00%</b>

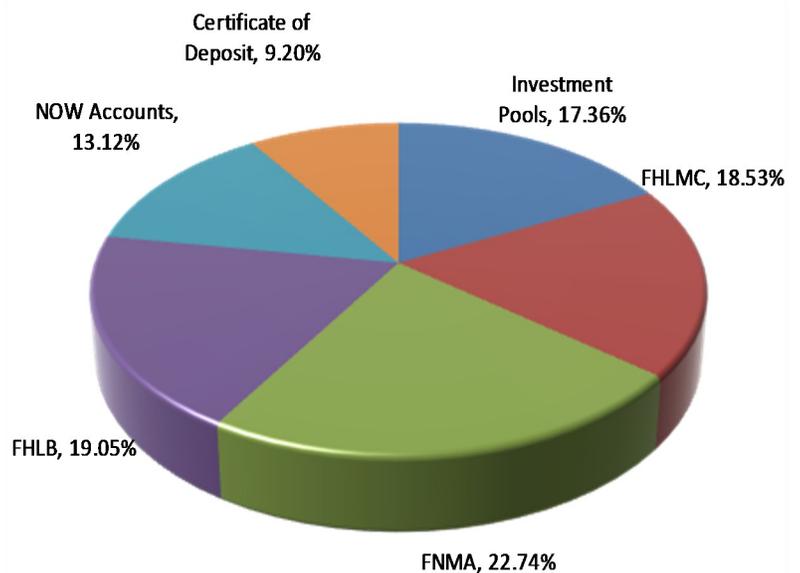
\*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.



## Portfolio Diversification

Figure II

Type	Book Value	% Total
Investment Pools	\$80,116,030	17.36%
FHLMC	85,533,170	18.53%
FNMA	104,928,985	22.74%
FHLB	87,929,467	19.05%
NOW Account	60,542,360	13.12%
Certificate of Deposit	42,468,749	9.20%
<b>Total</b>	<b>\$461,518,761</b>	<b>100.00%</b>



# INVESTMENT REPORT

## JANUARY 2012

### Allocated Interest/Fund Balance

Figure III

Fund	Beginning Fund Balance 1/31/2012	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 1/31/2012	% of Total
General	87,193,013	82,791	151,832	87,275,804	19.23%
G. O. Debt Services	37,091,726	30,921	34,106	37,122,647	8.18%
Street & Drainage Improvements	15,266,344	18,418	48,736	15,284,762	3.37%
Sewer CIP	13,120,367	15,639	40,564	13,136,006	2.89%
Capital Reserve	44,619,272	53,654	142,830	44,672,926	9.84%
Water & Sewer Operating	20,223,863	24,954	65,220	20,248,817	4.46%
Water & Sewer Debt Service	475,127	553	1,301	475,680	0.10%
Park Service Area Fees	4,967,831	5,983	15,797	4,973,814	1.10%
Property/ Liability Loss	4,016,025	4,831	12,538	4,020,856	0.89%
Information Services	8,229,378	9,857	25,011	8,239,235	1.82%
Equipment Replacement	16,886,967	20,336	52,967	16,907,303	3.73%
Developer's Escrow	2,459,169	2,967	7,858	2,462,136	0.54%
G. O. Bond Funds	55,212,493	67,142	113,976	55,279,635	12.18%
Municipal Drainage Bond Clearing	5,821,943	7,040	19,030	5,828,983	1.28%
Grants - TXDOT	10,303,173	12,447	33,127	10,315,620	2.27%
Econ. Dev. Incentive Fund	17,401,603	20,926	53,771	17,422,529	3.84%
Other	110,027,935	131,894	381,214	110,159,829	24.27%
<b>Total</b>	<b>453,316,229</b>	<b>510,353</b>	<b>1,199,878</b>	<b>453,826,582</b>	<b>100%</b>

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of January 31, 2012 allocated interest to these funds include an adjustment to fair value as required by GASB 31.

### Portfolio Statistics

Figure IV

Month	Total Invested (End of Month)	Portfolio Yield	# of Securities Purchased*	Maturities/ Sold/ Called	Weighted Ave. Mat. (Days)	# of Securities
December, 2010	348,897,264	1.07%	3	2	670	74
January, 2011	389,343,109	0.95%	2	2	571	74
February, 2011	425,653,149	1.06%	5	2	657	77
March, 2011	421,613,916	1.02%	3	4	636	76
April, 2011	407,908,065	1.04%	0	1	634	75
May, 2011	408,080,361	0.98%	3	6	577	72
June, 2011	401,666,181	0.90%	0	4	534	68
July, 2011	398,442,203	0.92%	6	3	573	71
August, 2011	397,444,451	0.89%	2	4	536	69
September, 2011	364,919,596	0.83%	1	4	497	66
October, 2011	350,553,290	0.86%	3	1	518	68
November, 2011	381,210,639	0.80%	1	1	455	68
December, 2011	404,438,432	0.78%	3	0	458	71
January, 2012	461,518,791	0.73%	3	1	430	73

\*Does not include investment pool purchases or changes in NOW account balances.

# INVESTMENT REPORT JANUARY 2012

## Equity in Treasury Pool By Major Category Figure V

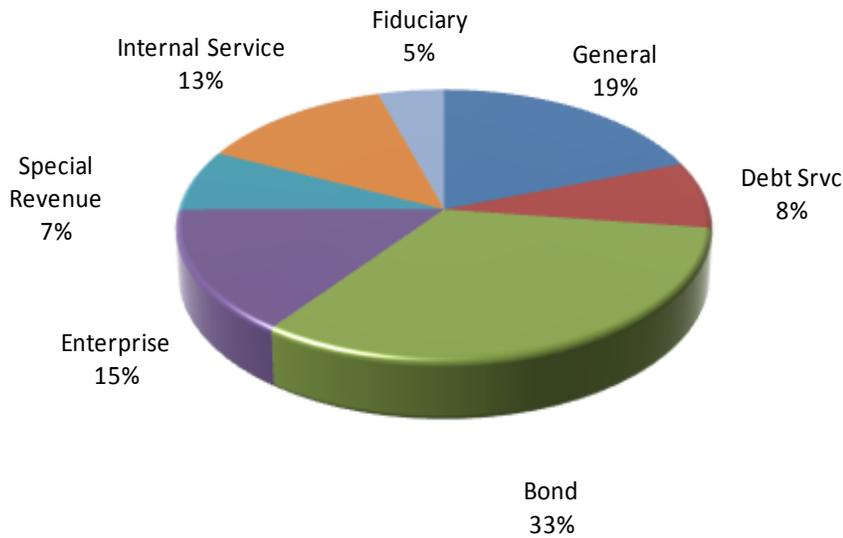
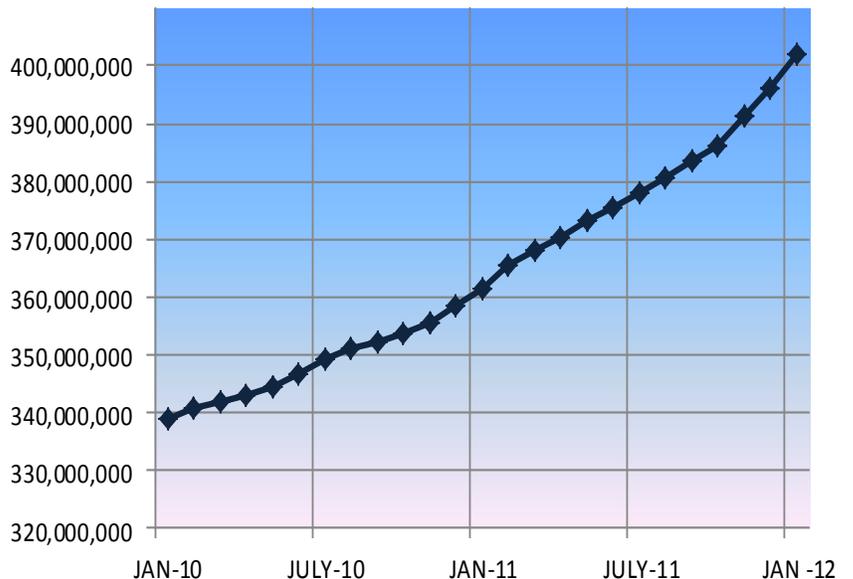


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of January 31, 2012. The largest category is the Bond Funds in the amount of \$153,558,932. Closest behind are the General Fund with a total of \$89,609,380 and the Enterprise Funds with a total of \$69,520,422.

## Annualized Average Portfolio Figure VI

The annualized average portfolio for January 31, 2012 was \$401,970,754. This is an increase of \$40,385,187 when compared to the January 2011 average of \$361,585,567.





## **SECTION 4**

### **QUARTERLY HOTEL/MOTEL REPORT**

**City of Plano  
Comprehensive Monthly Financial Report**

# HOTEL/MOTEL OCCUPANCY TAX REVENUE REPORT

## Comparative Quarterly Statistics Quarter Ending 12/31/11 Table I

	2009-10	2009-10	2009-10	2009-10	2010-11	2010-11	2010-11	2010-11	2011-12
	First	Second	Third	Fourth	First	Second	Third	Fourth	First
Quarterly Total (Actual)*	\$877,774	\$979,937	\$1,065,157	\$1,111,632	\$1,082,820	\$1,183,244	\$1,229,440	1,118,806.08	1,207,908.95
Number of Rooms	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276
Average Daily Occupancy	1,983	2,059	2,287	2,403	2,370	2,255	2,535	2,381	2,137
Actual Revenue per Room	\$205	\$229	\$249	\$260	\$253	\$277	\$288	\$262	\$282
Annualized Revenue	\$3,900,450	\$3,874,768	\$3,929,880	\$4,034,499	\$4,239,545	\$4,442,853	\$4,607,135	\$4,614,310	\$4,739,399
Average Room Rate	\$79	\$82	\$76	\$78	\$75	\$84	\$79	\$78	\$95
Average Occupancy Rate	46.59%	48.93%	54.43%	59.24%	58.45%	58.02%	64.49%	59.92%	52.16%

### Quarterly Hotel / Motel Tax Revenue

Total tax receipts of \$1,207,909 were received for the 3 months ending December 31, 2011. The number of rooms available in Plano remained the same this quarter. Occupancy tax revenues increased by 11.55% when compared to the first quarter of fiscal year 2010-2011.

Table I contains the actual quarterly occupancy tax revenue and data for the first quarter of fiscal year 2009-10 through the first quarter of fiscal year 2011-12.

\* Quarterly totals may be adjusted at a later date for exemption audit payments.

---

## Discussion/Action Items for Future Council Agendas

### **March 6 (Tuesday)**

- ICMA Performance Measurement
- Boards/Commission Annual Appointment Process

*March 10-14 - NLC, Washington D.C.*

*March 12-16 – PISD Spring Break*

*March 22 - District 1 Roundtable – Plano Centre – Northbrook Room – 7 pm*

### **March 26**

- Comprehensive Monthly Financial Report
- FY 2011-12 Status Report and Three-Year Financial Summary

### **April 9**

*April 14 – Plano Police Department Awards Ceremony – Holiday Inn Express – 6 pm*

### **April 23**

- Comprehensive Monthly Financial Report
- DART Report

### **May 14**

- North Texas Municipal Water District Report

*May 23 – Plano Fire Department Awards Ceremony – Council Chambers – 5:30 pm*

*May 28 – Memorial Day*

### **May 29 (Tuesday)**

- Comprehensive Monthly Financial Report

*June 8-10 – TCMA Conference, South Padre Island*

**June 11**

*June 16 – Plano Fire Department Appreciation Picnic – Arbor Hills Preserve – 12 – 4 pm*

*June 21 – District 3 Roundtable – Plano Star Center – 7 pm*

**June 25**

- Comprehensive Monthly Financial Report

*July 4<sup>th</sup> – Independence Day*

**July 23**

- Comprehensive Monthly Financial Report
- DART Report

**July 25 (Wednesday)**

- Budget Presentation

*August 8 – City Council Budget Workshop – Grant Funding – 5 pm*

**August 13**

- North Texas Municipal Water District Report
- Public Hearing on Operating Budget/Community Investment Program
- Approval of Appraisal Roll
- Consider Proposed Tax Rate

*August 18 – City Council Budget Worksession – 8 am*

**August 27**

- Comprehensive Monthly Financial Report

- *September 3 – Labor Day*